

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765**

AUDIT REPORT

OF

COUNTY COMMISSIONERS

BARTHOLOMEW COUNTY, INDIANA

January 1, 2004 to December 31, 2005



FILED
10/20/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	Paul Franke	01-01-04 to 12-31-04
	Carl Lienhoop	01-01-05 to 12-31-05
	Larry Kleinhenz	01-01-06 to 12-31-06
President of the County Council	Keith Sells	01-01-04 to 12-31-04
	Evelyn Pence	01-01-05 to 12-31-05
	Judith Meyer	01-01-06 to 12-31-06



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BARTHOLOMEW COUNTY

We have audited the records of the County Commissioners for the period from January 1, 2004 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Reports of Bartholomew County for the years 2004 and 2005.

STATE BOARD OF ACCOUNTS

August 24, 2006

COUNTY COMMISSIONERS
BARTHOLOMEW COUNTY
AUDIT RESULT AND COMMENT

LEAVE AND OVERTIME POLICY

A leave and overtime policy for the Sheriff's Department was presented for audit. However, this policy has not been approved by the County Commissioners.

Each governmental unit should adopt written policy regarding the accrual and use of leave time and compensatory time and the payment of overtime. Negotiated labor contracts approved by the governing board would be considered as written policy. The policy should conform to the requirements of all state and federal regulatory agencies. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COMMISSIONERS
BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2006, with Larry Kleinhenz, President of the Board of County Commissioners; and Nancy McKinney, Auditor.